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# Tax Bulletin

## **Tax Bulletin 18-07**

**Effective Date: Oct. 1, 2007**

### **Re: Imposition of Municipal Telecommunications License Tax by the Municipality of Clarkston**

Utah Code §10-1-403 allows a municipality legislative body to impose a municipal telecommunications license tax of up to 3.5 percent on the telecommunications provider's gross receipts from telecommunications service attributed to the municipality. The municipality of Clarkston (Cache County) has adopted ordinances imposing a municipal telecommunications license tax at the rate of 3.5 percent effective Oct. 1, 2007.

Vendors must collect the 3.5 percent tax on all taxable transactions attributed to Clarkston on or after Oct. 1, 2007.

This tax rate will be reflected on municipal telecommunications license tax returns (TC-34 payment coupon and TC-34Q electronic return) beginning with the October monthly period (for monthly filers) or the October-December quarterly period (for quarterly filers) depending on filing frequency.

#### **QUESTIONS...**



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